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February 20, 2007

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Robert A. Marks, Esq.  
Price Okamoto Himeno & Lum  
707 Richards Street, Suite 728  
Honolulu, HI 96813

**RE: *Sports Shinko Co., Ltd. v. QK Hotel, LLC, et al.*;  
Civil Nos. CV 04-00124 ACK-BMK;  
CV 04-00125 ACK-BMK; CV 04-00126 ACK-BMK;  
CV 04-00127 ACK-BMK; and  
CV 04-00128 ACK-BMK (Consolidated Cases)**

Dear Mr. Marks:

The attached chart contains our responses to your letter dated January 22, 2007 regarding "open items." As you can see, you were supplied with responses to most of these items already. In at least one case you asked for information that you were provided with over one year ago and already included in pleadings filed in Court. While we are happy to meet and confer on open issues, I request that you review your communications more carefully and not represent to the Court or us that items are "open" when they are not.

Very truly yours,



GLENN T. MELCHINGER  
GTM:cyyC

Enclosure

cc: William Bordner, Esq./John Reyes-Burke, Esq. (w/encl.)  
Simon Klevansky, Esq. (w/encl.)

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**EXHIBIT 11**

ITEM	DATE	INQUIRY	RESPONSE
Loans that form the basis for plaintiffs status as creditor	11.15.05 M&C	Which notes in Loan Purchase Agreement appendix are the basis for the creditor status sued upon?	Any or all could form a basis for these claims.
Grant Thornton docs	11.15.05 M&C and earlier	Have all GR documents that were reclassified as non-privileged been produced?	Yes, you received the final set of copies of these on December 8, 2005. See our transmittal to you of that date that expressly states that the final installation was enclosed.
McCorriston priv log and supplemental production	11.15.05 M&C and earlier	Will you produce the M4 documents that are no longer privileged + updated log of M4 documents?	Yes, as we have discussed multiple times previously at prior status conferences.